3 源 泉 所 得 税

統計表を見る方のために

1 利用上の注意

この章は、令和３年分の源泉所得税課税状況から成っている。課税状況は全数調査により調査、集計したものである。
なお、平成28年１月１日から、特定公社債等の利子等が、源泉分離課税の対象から除外され、申告分離課税の対象とされた。

2 源泉徴収税率（復興特別所得税を含む。）（令和３年分）

(1) 利子所得　イ　一般利子等（下記ロ、ハ以外）（源泉分離課税）……15.315%
　ロ　特定公社債等の利子等（申告分離課税）……15.315%
　ハ　特定公社債以外の公社債の利子で、その利子の支払法人の特定の同族株主等が支払を受けるもの（総合課税）……15.315%

(2) 配当所得　イ　上場株式等の配当等（個人の大口株主を除く。）、特定株式投資信託の収益の分配、公募証券投資信託の収益の分配（特定株式投資信託及び公社債投資信託を除く。）及び特定投資法人の投資口の配当等（総合課税と申告分離課税の選択適用）……15.315%
　ロ　公募投資信託の収益の分配（証券投資信託、特定株式投資信託及び公募公社債等運用投資信託を除く。）、公募特定受益証券発行信託の収益の分配及び特定目的信託の社債的受益権の剰余金の配当（公募のものに限る。）（申告分離課税）……15.315%
　ハ　上記イ及びロ以外の配当等（未上場株式の配当等など）（総合課税）……20.42%
　ニ　私募公社債等運用投資信託の収益の分配及び特定目的信託の社債的受益権の剰余金の配当（私募のものに限る。）（源泉分離課税）……15.315%

(3) 割引債の償還差益（源泉分離課税）……18.378%（又は16.336%）

(4) 割引債の償還金に係る差益金額（申告分離課税）……15.315%

(5) 源泉徴収選択口座内配当等……15.315%

(6) 特定口座内保管上場株式等の譲渡所得等……15.315%

(7) 給与所得　「給与所得の源泉徴収税額表」に定める額……（略）

(8) 退職所得　イ　「退職所得の受給に関する申告書」を提出した場合………「退職所得の源泉徴収税額の速算表」…（略）
　ロ　「退職所得の受給に関する申告書」を提出しなかった場合……20.42%

(9) 報酬・料金等　イ　居住者に対して支払われるもの

(ｲ) 原稿料等（所得税法第204条１項１号）
弁護士、税理士等（同条１項２号）
職業野球選手、騎手等（同条１項４号）
芸能等についての出演、演出等（同条１項５号）
契約金（同条１項７号）
　１回の支払金額 100万円までの部分………10.21%
　〃 100万円超の部分…………20.42%

(ﾛ) 司法書士、土地家屋調査士、海事代理士（同条１項２号）＝１回の支払金額１万円超の部分
職業拳闘家（同条１項４号）＝１回の支払金額５万円超の部分
外交員、集金人、電力量計の検針人（同条１項４号）＝月中の支払金額12万円超の部分
バー、キャバレーのホステス等（同条１項６号、措置法第41条の20）＝（５千円×計算期間の日数）を超える部分
広告宣伝の賞金（所得税法第204条１項８号）＝１回の支払金額50万円超の部分
　10.21%

(ﾊ) 診療報酬（同条１項３号）＝月分の支払金額20万円超の部分……10.21%

(ﾆ) 公的年金等（所得税法第203条の２）＝（（公的年金等の支給額）－（控除額））
　A「扶養親族等申告書」を提出することができるもの……5.105%（又は10.21%）
　B「扶養親族等申告書」を提出することができないもの……10.21%

(ﾎ) 生命保険契約等に基づく年金（所得税法第207条）
　＝（支払う年金の額－その年金額に対応する保険料又は掛金の額）で25万円以上のもの…………10.21%

ロ　内国法人に対して支払われるもの
・馬主に支払われる競馬の賞金（所得税法第174条第10号、所得税法第212条第３項）
　＝（賞金の額の20%＋60万円）を超える部分……10.21%

3 Withholding Income Tax

For the people who use the statistical tables

1 Notes on use

This section comprises statistics of taxation for withholding income tax for 2021. The statistics of taxation which was surveyed and computed based on the method of complete enumeration shows the whole picture of taxation for withholding income tax.

Following the revisions made effective on January 1, 2016, interest, etc. from public and corporate bonds have become excluded from the subject of separate taxation at source and subject to separate self-assessment taxation.

2 Withholding income tax rate (special income tax for reconstruction is included) (for 2021)

(1) Interest income
(a) Interest, etc. (other than (b) and (c) below) (separate taxation at source) : 15.315%
(b) Interest, etc. from public and corporate bonds (separate self-assessment taxation) : 15.315%
(c) Interest other than (b) paid to a specific family shareholder, etc. of the corporation which pays the interest (taxation on aggregate income) : 15.315%

(2) Dividend income
(a) Dividend, etc. from listed share, etc. (excluding an individual major shareholder), Distribution from profit on certain share investment trusts, Distribution from profit on public debt securities investment trusts (excluding certain share investment trusts, and bond investment trusts), Dividend, etc. of profit from investments of certain share investment corporations (taxation on aggregate income or separate self-assessment taxation) : 15.315%
(b) Distribution of profit on publicly-offered investment trusts (excluding securities investment trusts, certain share investment trusts, publicly-offered bond investment trusts, etc.), Distribution of profit on publicly offered specified unit shares issued trusts, and Dividends of surplus of corporate beneficiary rights of specific purpose trusts (only those of public offering) (separate self-assessment taxation) : 15.315%
(c) Dividends other than the above (a) and (b) (dividends, etc. from unlisted share, etc.) (taxation on aggregate income) : 20.42%
(d) Distribution of profit on private placement bonds, etc. investment trust and Dividend from surplus of corporate bond beneficial interests of special purpose trusts (private placement only) (separate taxation at source) : 15.315%

(3) Profit from redemption of discount bond (separate taxation at source) : 18.378 % (or 16.336%)
(4) Profit on redemption amount of discount bonds (separate self-assessment taxation) : 15.315%
(5) Dividends, etc. in withholding selection account : 15.315%
(6) Capital gains of listed stocks held in a special account, etc. : 15.315%
(7) Employment income : Amount provided in "Tax withholding table for employment income": (omitted)
(8) Retirement income
(a) In the case of "return form for retirement income" being filed … "Tax withholding table for retirement income": (omitted)
(b) In the case of "return form for retirement income" not being filed : 20.42 %

(9) Remuneration, fee , etc.
(a) Paid to residents

① Compensation for manuscripts, etc. (Income Tax Law Sec.204.1.1)
Lawyer, Certified Public Tax Accountant, etc. (Sec.204.1.2)
Professional baseball player, Jockey, etc. (Sec.204.1.4)
Performance, Direction and other activities in entertainment, etc. (Sec.204.1.5)
Contract money (Sec.204.1.7)
With respect to the amount of pay for one time,
Part of the amount which does not exceed 1 million yen : 10.21 %
Part of the amount which exceeds 1 million yen : 20.42 %

② Judicial scrivener, Land and house investigator, Marine procedure commission agent (Sec. 204. 1. 2)
= With respect to the amount of pay for one time, part of the amount which exceeds 10,000 yen
Professional boxer (Sec. 204.1.4)
= With respect to the amount of pay for one time, part of the amount which exceeds 50,000 yen
Sales agent, Money collector, Watt-hour meter reader (Sec. 204. 1. 4)
= With respect to the amount of pay for the month, part of the amount which exceeds 120,000 yen
Hostess of saloon, cabaret , etc. (Sec. 204. 1. 6, Special Taxation Measure Law Sec.41.20)
= Part of the amount which exceeds (5000 yen × days)
Prize money of advertisement (Sec.204 .1.8)
= With respect to the amount of pay for one time, part of the amount which exceeds 500,000 yen
10 .21%

③ Remuneration for medical treatment (Sec.204 .1. 3)
= Part of the amount of pay for the month which exceeds 200,000 yen : 10.21 %

④ Public pension , etc. (Sec.203. 2)
= (Amount of public pension , etc. – Amount of deduction)
(a) Those who can submit "return form for dependents" : 5.105%(or 10.21%)
(b) Those who can not submit "return form for dependents" : 10.21 %

⑤ Pension by life insurance contract , etc. (Sec.207)
= Part of the amount (Annuity paid minus corresponding premium or installment) which exceeds 250,000 yen : 10.21 %

(b) Paid to Domestic corporation
・Prize money owner of a race horse received (Income Tax Law Sec.174 .10, Income Tax Law Sec.212 .3)
= Part of the amount which exceeds (Amount of prize money × 20 % + 600,000 yen) : 10.21 %